IN THE HIGH COURT OF JUDICATURE ANDHRA PRADESH AT HYDERABAD

THE HON'BLE MR JUSTICE J.CHELAMESWAR
and
THE HON'BLE MR JUSTICE D.APPA RAO

WRIT PETITION NO :18955 of 2006

Dated: 15th September 2006.

Between:

M/s. Rohit Extractions Pvt. Lite., 5-9-191, 1st Floor, Brindavan Commercial Complex, Chirag Ali Lane, Hyderabad.

..... PETITIONER

AND

The Commercial Tax Officer, Nampally, Hyderabad and others.

.....RESPONDENTS

THE HON'BLE SRI JUSTICE
J.CHELAMESWAR
AND
THE HON'BLE SRI JUSTICE D.APPA RAO

W.P.NO.18955 OF 2006

ORAL ORDER:
(Per the Hon'ble Sri Justice J.Chelameswar)

This writ petition is filed with the prayer as follows:

> " For the reasons aforesaid, the petitioner prays that this Hon'ble Court may be pleased to issue a writ, direction or order especially in the nature of writ of mandamus directing the first Respondent to dispose of the petition filed under Rule 50 of the A.P.G.S.T. Rules filed 5.8.2006 and consequently correct the error apparent on the face of the record occurring in the impugned order dated 29-6-2002, in view of the G.O.Ms.No.416 Revenue (CT) – II Department dated 17-5-

1997 and Memo No.75475/CT.II(3)/2002 dated 17-12-2002 and pass such other order(s) as this Hon'ble Court deems fit and proper."

It may not be necessary to go into the factual details of the case except that for the assessment year 1998-99, the petitioner's (a private limited company) liability both under the A.P.G.S.T. Act and C.S.T. Act, was assessed by the respondents, which came to be revised in exercise of the powers under Section 20(2) of the A.P.G.S.T. Act, fixing up a higher liability of tax on the petitioner. It appears that the petitioner filed an application under Rule 50 of the A.P.G.S.T. Act, which authorizes the respondents to correct any error apparent on the face of the record. According to the petitioner, the order dated 29-06-2002 of the Revisionary Authority, suffers from certain errors apparent on the face of the record. Complaining that the 2nd respondent is not passing any order on the application filed by the petitioner, the present writ petition is filed.

Heard the learned Government Pleader for Commercial Tax.

We are not concerned in the writ petition whether the order dated 29-06-2002, really suffers from any error apparent on the face of the record or not. If the petitioner filed an application under Rule 50 of the A.P.G.S.T. Act, claiming that there is an error apparent on the face of the record in the said order, the 2nd respondent is under a legal obligation to pass an appropriate order in accordance with law after examining the content of the application.

In the circumstances, the writ petition is disposed, of at the stage of admission, directing the 2nd respondent to pass an appropriate order, in accordance with law, on the application filed by the petitioner under Rule 50 of the A.P.G.S.T. Act, expeditiously, preferably within a period of four weeks from today.

J.Chelameswar, J

D.Appa Rao, J

15th September 2006
mrk